

Claims 1-8 (Cancelled)

9. (Previously Amended) Formulation according to claim 38, wherein the matrix material phase comprises at least one of a polyacrylate, a polymethacrylate, a cellulose derivative, a naturally occurring polymer, and a naturally occurring lipid.

Claims 10-24 (Cancelled)

25. (Previously Amended) Formulation according to claim 38, wherein the matrix material comprises at least one selected from the group consisting of synthetic mono-, di- and triglycerides as individual substances or in a mixture, hydrogenated fat, glycerol tri-fatty acid esters, glycerol trilaurate, glycerol myristate, glycerol palmitate, glycerol stearate and glycerol behenate, cetyl palmitate, cera alba and beeswax.

Claims 26-30 (Cancelled)

31. (Previously Amended) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 1 to 98 % by weight.
32. (Previously Amended) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 10 to 95 % by weight.
33. (Previously Amended) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is more than 15 % and not more than 90 % by weight.
34. (Previously Amended) Formulation according to any one of claims 37 and 38, wherein the content of the matrix material phase of the formulation is 40 to 70 % by weight.

35. (Previously Amended) Formulation according to claim 38, wherein the matrix material phase comprises at least one selected from the group consisting of polyacrylate, polymethacrylate, naturally occurring, semi-synthetic and synthetic triglycerides or mixtures thereof, mono- and diglycerides by themselves or in a mixture with one another or with triglycerides, naturally occurring and synthetic waxes, fatty alcohols, including their esters and ethers, lipid peptides, synthetic mono-, di- and triglycerides as individual substances or in a mixture, hydrogenated fat, glycerol tri-fatty acid esters, glycerol trilaurate, -myristate, -palmitate, -stearate and -behenate, waxes, cetyl palmitate, cera alba and beeswax.
36. (Previously Amended) Formulation according any one of claims 37 and 38, wherein the particle size distribution of the spray-dried particles is between 1 and 630 μm and 50 to 80% of the spray-dried particles are between 63 and 400 μm .
37. (Presently Amended) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of comprising:
- an excipient phase comprising lactose; and
 - a matrix material phase comprising a cellulose derivative, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient ~~and active substance phases are~~ phase is coherent, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed, wherein the matrix material-containing compound is directly compressible into larger units or tablets without requiring binders.
38. (Presently Amended) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly

compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient ~~and active substance phases are~~ phase is coherent, the matrix material being insoluble in liquid used for suspending the matrix material in a suspension that is spray-dried to form the spray dried particles, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed, wherein the matrix material-containing compound is directly compressible into larger units or tablets without requiring binders.

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39. (Previously Presented) A formulation according to claim 37, wherein the cellulose derivative comprises at least one selected from the group consisting of methylhydroxypropylcellulose, ethylcellulose, and hydroxy-propylcellulose.
 40. (Previously Presented) A formulation according to claim 38, wherein the excipient comprises at least one selected from the group consisting of sucrose, glucose, fructose, and sugar alcohols.
 41. (Previously Presented) A formulation according to claim 38, wherein the matrix material comprises a lipid that insoluble in the liquid.
 42. (Previously Presented) A formulation according to claim 38, wherein the matrix material comprises a lipid that cannot be degraded in a gastrointestinal tract.
 43. (Previously Presented) A formulation according to claim 37, further comprising an active substance.

44. (Previously Presented) Process for the preparation of a formulation in the form of a matrix material-containing compound comprising:
- an excipient phase comprising at least one excipient; and
 - a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of spray-dried particles in which the matrix material is incoherent and the excipient phase is coherent, the process comprising:
 - suspending or suspending and dissolving the excipient phase and matrix material in a liquid to form a suspension, wherein the matrix material phase is insoluble in the liquid; and
 - spray drying the suspension to form a freely flowable powder which exhibits prolonged-release properties when directly compressed.
45. (Previously Presented) A process according to claims 44, further comprising the step of adding an active substance to the suspension.
46. (Previously Presented) A process according to claims 44, wherein the liquid comprises water.
47. (Previously Presented) A process according to claim 44, wherein the excipient phase comprises lactose and the matrix material comprises a derivative of cellulose.
48. (Previously Presented) A process according to claim 47, wherein the cellulose derivative comprises at least one selected from the group consisting of methylhydroxypropylcellulose, ethylcellulose, and hydroxy-propylcellulose.

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49. (Presently Amended) A process according to claim ~~47~~ 44, further comprising the step of directly compressing the compound to provide a tablet having prolonged-release properties.

50. (New) A process according to claim 44, further comprising the step of suspending an active agent in the liquid.

51. (New) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation comprising:

an excipient phase comprising lactose;

a matrix material phase comprising a cellulose derivative, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed; and

a non-dissolved, suspended active substance, wherein the matrix material-containing compound is further processable into larger units or tablets without requiring binders.

52. (New) Formulation of a matrix material-containing compound in the form of a freely flowable powder of spray dried particles that when directly compressed to form tablets provide prolonged-release properties, the formulation consisting essentially of:

an excipient phase comprising at least one excipient; and

a matrix material phase comprising at least one polymer or lipid, wherein the formulation is in the form of a freely flowable powder of spray-dried particles in which the matrix material phase is incoherent and the excipient phase is coherent, the matrix material being insoluble in liquid used for suspending the matrix material

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in a suspension that is spray-dried to form the spray dried particles, and the matrix material is present in an amount that provides prolonged-release properties when directly compressed; and

a non-dissolved, suspended active substance, wherein the matrix material-containing compound is further processable into larger units or tablets without requiring binders.
